

**STATE OF ALABAMA
DEPARTMENT OF INSURANCE
Independently Procured Insurance**

SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAXES

FILING OF PREMIUM TAXES

Any insured who in this state procures, or causes to be procured, or continues or renews insurance with an unauthorized foreign insurer, shall within 90 days after the date such insurance was so procured, continued or renewed, file the Form No. ID-14.1, along with the tax payment, to the Commissioner at the address below. The requested NAIC number can be obtained from the insurer.

PREMIUM TAX RATE

A tax at the rate of **four percent (4%) of the gross amount of premiums** shall be remitted by the insured as a tax imposed for such insurance. The insured shall withhold the amount of the tax from the amount of premium charged by and otherwise payable to the insurer for such insurance.

FILING REQUIREMENTS

Form No. ID-14.1 should be properly completed, signed by you, and returned to the address listed below along with remittance of any tax which is due. We do not have an EFT account at this time. The tax imposed under this section, **if delinquent**, shall bear interest at the rate of **six percent** per annum, compounded annually.

**POSTAL SERVICE
State of Alabama
Department of Insurance
P.O. Box 303351
Montgomery, AL 36130-3351**

**COURIER OR EXPRESS SERVICE
State of Alabama
Department of Insurance
201 Monroe Street, Suite 1700
Montgomery, AL 36104**

ALL FILINGS WITH THE ALABAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U.S. POSTAL SERVICE OR COURIER. HAND DELIVERY IS NOT ACCEPTABLE.

CONTACT PERSONS

All questions relating to premium tax should be addressed to the Department of Insurance, Examiners Division: Ann Strickland at (334) 241-4154 or Belinda Williams at (334) 241-4162.